

REPORT

HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA
JUNE 30, 2009

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2/24/10

HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA

INDEX TO REPORT

JUNE 30, 2009

	<u>PAGE</u>
INDEPENDENT AUDITOR'S REPORT.....	1 - 2
MANAGEMENT'S DISCUSSION AND ANALYSIS.....	3 - 4
FINANCIAL STATEMENTS:	
Statement of Net Assets	5
Statement of Activities and Governmental Fund Revenues, Expenditures and Changes in Fund Balance	6
Notes to Financial Statements.....	7 -20
REQUIRED SUPPLEMENTARY INFORMATION:	
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget (Legal Basis) and Actual – General Fund	21
Schedule of Funding Progress for Louisiana's State OPEB Plan.....	22
OTHER SUPPLEMENTARY INFORMATION:	
Schedule of Legislators' Per Diem and Other Compensation	23 - 26
REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	27 - 28
SUMMARY SCHEDULE OF FINDINGS	29

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INDEPENDENT AUDITOR'S REPORT

November 20, 2009

Honorable Jim Tucker
Speaker of the House of Representatives
State of Louisiana
Baton Rouge, Louisiana

We have audited the accompanying financial statements of the House of Representatives, State of Louisiana, as of and for the year ended June 30, 2009, as listed in the index. These financial statements are the responsibility of the House of Representatives' management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the financial statements of the House of Representatives, State of Louisiana, are intended to present the financial position and results of operations of only that portion of the reporting entity of the State of Louisiana.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the House of Representatives, State of Louisiana, as of June 30, 2009 and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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In accordance with *Government Auditing Standards*, we have also issued a report dated November 20, 2009 on our consideration of the House of Representatives, State of Louisiana's internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations, contracts, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis and the other required supplementary information on pages 3 through 4 and 21 through 22, respectively, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The supplementary schedules on pages 23-26 are presented for the purpose of additional analysis and are not a required part of the financial statements of the House of Representatives, State of Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Duplantier, Hrapmann, Hogan & Maher, LLP

HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA
MANAGEMENTS' DISCUSSION AND ANALYSIS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2009

This section of the House of Representatives, State of Louisiana (House) annual financial report presents Management's analysis of the House's financial performance for the year ended June 30, 2009. This analysis should be read in conjunction with the audited financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

The House's net assets increased by \$494,004. This resulted primarily from an increase in cash and cash equivalents. Total expenditures decreased by \$2,420,297. This resulted primarily from a decrease in personnel services and a decrease in capital outlay.

The general revenues of the House were \$28,757,338.

The other financing sources of the House were \$542,793.

The total expenditures/expenses of the House were \$28,806,127.

OVERVIEW OF THE FINANCIAL STATEMENTS

This report consists of three sections: Management's Discussion and Analysis, audited financial statements and supplementary information. The financial statements also include notes that provide additional detail of the information included in the financial statements.

BASIC FINANCIAL STATEMENTS

The financial statements of the House report information about the House using accounting methods similar to those used by private companies. These financial statements provide financial information about the activities of the House.

The Statement of Net Assets (p. 5) presents the current and long-term portions of assets and liabilities separately.

The Statement of Activities and Governmental Fund Revenues, Expenditures and Changes in Fund Balance (p. 6) presents information on how the House's net assets changed as a result of current period operations.

HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA
MANAGEMENTS' DISCUSSION AND ANALYSIS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2009

BASIC FINANCIAL STATEMENTS (Continued)

The following presents condensed financial information of the House:

SUMMARY OF FINANCIAL POSITION

ASSETS:

	<u>June 30, 2009</u>	<u>June 30, 2008</u>
Current assets	\$ 21,650,023	\$ 19,588,886
Capital assets	<u>196,524</u>	<u>159,364</u>
Total assets	<u>21,846,547</u>	<u>19,748,250</u>

LIABILITIES

Current liabilities	782,439	896,112
Long-term liabilities	<u>5,557,700</u>	<u>3,839,734</u>
Total liabilities	<u>6,340,139</u>	<u>4,735,846</u>
Invested in capital assets	196,524	159,364
Unrestricted	<u>15,409,884</u>	<u>14,853,040</u>
Total net assets	<u>\$ 15,506,408</u>	<u>\$ 15,012,404</u>

SUMMARY OF REVENUES, EXPENDITURES/EXPENSES
AND CHANGES IN NET ASSETS

	<u>For the Year Ended June 30, 2009</u>	<u>For the Year Ended June 30, 2008</u>
General revenues	\$ 28,757,338	\$ 29,237,363
Expenditures/expenses	28,806,127	31,226,424
Other financing sources (uses)	<u>542,793</u>	<u>816,679</u>
Change in net assets	<u>\$ 494,004</u>	<u>\$ (1,172,382)</u>

BUDGET ANALYSIS

A comparison of budget to actual operations is a required supplementary statement and is presented in the accompanying supplementary information. Total expenditures were \$425,892 above budgeted amounts. This resulted primarily from an increase in personnel costs from implementing GASB 45.

CONTACTING THE HOUSE'S MANAGEMENT

This audit report is designed to provide a general overview of the House and to demonstrate the House's accountability for its finances. If you have any questions about this report or need additional information, please contact the House of Representatives, State of Louisiana, P.O. Box 94062, Baton Rouge, Louisiana, 70804.

HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA
STATEMENT OF NET ASSETS
JUNE 30, 2009

	General Fund	Adjustments*	Statement of Net Assets
ASSETS:			
Cash and cash equivalents	\$ 21,370,826	\$ -	\$ 21,370,826
Account receivable	-	-	-
Due from other legislative agencies	235,043	-	235,043
Prepaid expenses	-	-	-
Promotional inventory	44,154	-	44,154
Capital assets (net of allowance for depreciation)	-	196,524 (1)	196,524
TOTAL ASSETS	\$ <u>21,650,023</u>	<u>196,524</u>	<u>21,846,547</u>
LIABILITIES:			
Accounts payable	\$ 108,989	-	108,989
Employee benefits paid	206,222	-	206,222
Salaries payable	467,228	-	467,228
Compensated absences	-	1,463,094 (2)	1,463,094
OPEB payable	-	4,094,606 (3)	4,094,606
Total liabilities	<u>782,439</u>	<u>5,557,700</u>	<u>6,340,139</u>
FUND BALANCE/NET ASSETS:			
Reserved for encumbrances	15,650,000	(15,650,000)	-
Unreserved, undesignated	5,217,584	(5,217,584)	-
Total fund balance	<u>20,867,584</u>		
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>21,650,023</u>		
NET ASSETS:			
Invested in capital assets		196,524	196,524
Unrestricted		<u>15,309,884</u>	<u>15,309,884</u>
TOTAL NET ASSETS		\$ <u>15,506,408</u>	\$ <u>15,506,408</u>

***Explanation**

- (1) Capital assets, net of the depreciation allowance are recorded on the Statement of Net Assets, but not within the fund statements of the General Fund.
- (2) Long-term liabilities, such as compensated absences, are recorded on the Statement of Net Assets, but not within the fund statements of the General Fund.
- (3) Long-term liabilities, such as other postemployment benefits, are recorded on the Statement of Net Assets, but not within the fund statements of the General Fund.

See accompanying notes.

HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2009

	<u>General Fund</u>	<u>Adjustments*</u>	<u>Statement of Activities</u>
EXPENDITURES/EXPENSES:			
Personnel services	\$ 23,516,641	\$ 1,717,966 (1)	\$ 25,234,607
Travel	647,585	-	647,585
Supplies	267,968	-	267,968
Telephone, utilities and building	391,624	-	391,624
Dues and subscriptions	3,150	-	3,150
Printing	161,080	-	161,080
Office expense and maintenance	1,965,372	-	1,965,372
Other fees and services	23,236	-	23,236
Capital outlay	148,665	(84,809) (2)	63,856
Depreciation	-	47,649 (2)	47,649
Total expenditures/expenses	<u>27,125,321</u>	<u>1,680,806</u>	<u>28,806,127</u>
GENERAL REVENUES:			
State appropriations	28,380,235	-	28,380,235
Interest	193,548	-	193,548
Other	183,555	-	183,555
Total general revenues	<u>28,757,338</u>	<u>-</u>	<u>28,757,338</u>
OTHER FINANCING SOURCES:			
Transfers in	542,793	-	542,793
Total other financing sources	<u>542,793</u>	<u>-</u>	<u>542,793</u>
Excess of general revenues and transfers in over expenditures/expenses	2,174,810	(2,174,810)	-
Change in net assets	-	494,004	494,004
FUND BALANCE/NET ASSETS:			
Beginning of Year	18,692,774	(3,680,370)	15,012,404
End of Year	<u>\$ 20,867,584</u>	<u>\$ (5,361,176)</u>	<u>\$ 15,506,408</u>

***Explanation**

- (1) Changes in long-term obligation for compensated absences and other postemployment benefits
(2) Reclassify capital asset purchases and record depreciation

See accompanying notes.

HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

Nature of Operations:

The House of Representatives is a part of the legislative branch of government created under Article III of the 1974 Louisiana Constitution.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Government accounting principles and practices are promulgated and established by the Governmental Accounting Standards Board (GASB). The GASB has issued a *Codification of Governmental Accounting and Financial Reporting Standards*. This codification and subsequent GASB pronouncements are recognized as accounting principles generally accepted in the United States of America for state and local governments. The accompanying financial statements have been prepared in accordance with such pronouncements.

The following is a summary of the more significant accounting policies.

Financial Reporting Entity – Application of Section 2100 of the GASB Codification defines the governmental reporting entity (in relation to the House of Representatives, State of Louisiana) to be the State of Louisiana. The accompanying financial statements of the House of Representatives contain sub-account information of the General Fund and account groups of the State of Louisiana. Annually, the State of Louisiana issues financial statements, which include the activity contained in the accompanying component unit financial statements.

Fund Accounting – The House of Representatives uses fund accounting (separate set of self-balancing accounts) to reflect the sources and uses of available resources and the budgetary restrictions placed on those funds by the Louisiana Legislature. The House of Representatives has only a general fund, which is used to account for all of the House of Representatives' activities, including the acquisition of capital assets and the servicing of long-term liabilities.

Basis of Accounting:

Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

In accordance with *Statement of Governmental Accounting Standard 34*, the House of Representatives presents a Statement of Net Assets and Statement of Activities. These statements reflect entity-wide operations of the House of Representatives. The House of Representatives has only a General Fund, supported by an appropriation from the State of Louisiana and self-generated funds.

HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Within the accompanying statements, the General Fund column of the Statement of Net Assets and the Statement of Activities reports all activities of the House of Representatives using the current financial resource measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. Management considers revenues to be available if they are collected within 45 days of the end of the current fiscal period. Using this methodology, the legislative appropriation is recorded during the year, and for the year, the appropriation is made, and interest and other revenues are recorded when earned. Expenditures are recorded when a liability is incurred, as in accrual accounting. However, compensated absences are recorded when paid.

The General Fund column is adjusted to create a Statement of Net Assets and Statement of Activities. Within this column, amounts are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Budgets and Budgetary Accounting

The House of Representatives, State of Louisiana, is required to submit to the Legislative Budgetary Control Council an estimate of the financial requirements for the ensuing fiscal year. The General Fund appropriation is enacted into law by the Legislature and sent to the Governor for his signature. The House is authorized to transfer budget amounts between accounts in the General Fund. Revisions, which alter total appropriations, must be approved by the Legislature. The level of budgetary responsibility is by total appropriation. All annual appropriations lapse at fiscal year end, and require that any amounts not expended or encumbered at the close of the fiscal year be returned to the State General Fund unless otherwise reappropriated by subsequent legislative action. Current appropriation legislation authorizes such reappropriation of prior year funds.

The budget for the General Fund is prepared on the budgetary (legal) basis of accounting. In compliance with budgetary authorization, the House of Representatives includes the prior year's fund balance represented by appropriated net assets remaining in the fund as a budgeted revenue in the succeeding year. The results of operations on a GAAP basis do not recognize the fund balance allocation as revenue because it represents prior period's excess of revenues over expenditures.

HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Promotional Inventory

The House maintains an inventory of promotional items, which are available for sale to the general public in the interest of promoting the State of Louisiana and the Legislature. Inventory items are recorded at the lower of cost or market on a first-in, first-out basis.

Encumbrances

Encumbrances are recorded when purchase orders, contracts, commitments and other intentions to commit funds for expenditure of monies are recorded but are not considered expenditures unless liabilities for payments are incurred. Encumbrances are reported as a reservation of fund balance on the balance sheet. Encumbrances do not lapse at the close of the fiscal year but are carried forward as reserved fund balance until liquidated. Encumbrances are an allowable charge against the current year appropriation.

Leave Benefits

The long-term obligation of accumulated unpaid annual, sick and compensatory leave is reported in the Statement of Net Assets and Statement of Activities. The House's employees accrue unlimited amounts of annual and sick leave at varying rates as established by the House's personnel manual. Upon resignation or retirement, unused annual leave of up to 300 hours is paid to employees at the employee's current rate of pay. Upon retirement, annual leave in excess of 300 hours and unused sick leave are credited as earned service in computing retirement benefits.

Furthermore, employees earn compensatory leave for hours worked in excess of 40 hours per work week. The compensatory leave may be used similarly to annual or sick leave. At June 30, 2009, compensatory leave of up to 360 hours, for which employees could be paid upon resignation or retirement, and annual leave, computed in accordance with the *Codification of Governmental Accounting and Financial Reporting Standards* Section C60.105, totaled \$1,463,094.

The following are the changes in compensated absences (long-term obligations) during the year:

<u>Balance</u> <u>July 1, 2008</u>	<u>Net</u> <u>Change</u>	<u>Balance</u> <u>June 30, 2009</u>
<u>\$1,544,874</u>	<u>\$ (81,780)</u>	<u>\$ 1,463,094</u>

HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Leave Benefits: (Continued)

The additions and reductions to compensated absences during the 2008-2009 fiscal year represent the net change during the year because the additions and deductions could not be readily determined.

Postemployment Benefits

The House of Representatives, State of Louisiana, provides certain health care and life insurance benefits for retired employees. Substantially all of the House of Representatives' employees may become eligible for those benefits if they reach normal retirement age while working for the House. These benefits for retirees and similar benefits for active employees are provided through the State's Office of Group Benefits Plan and the LSU System Health Plan. Monthly premiums are paid jointly by the employee and the House of Representatives. The House recognizes the cost of providing these benefits as an expenditure in the year paid in the General Fund. For the year ended June 30, 2009, those costs totaled \$650,743, which covered 102 retired employees, funded through the legislative appropriation.

Capital Assets

The accompanying statements reflect furniture, fixtures, and equipment used by the House and funded by the legislative appropriation, in daily operations. Those assets are recorded at cost. Depreciation is charged to expense over the estimated useful lives of the assets and is determined using the straight-line method. Expenditures for maintenance and repairs, which do not materially extend the useful life of the asset, are charged to expense as incurred.

The accompanying statements do not include the value of land and buildings provided without cost to the House by the State of Louisiana. Those assets are recorded with the annual financial statements of the State of Louisiana.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

2. DEPOSITS IN BANKS:

Cash and cash equivalents consist of demand deposits and certificates of deposits with maturities of three months or less.

Under State law, the House of Representatives may deposit funds in an approved bank located in the State selected by the presiding officer of the House of Representatives. These public deposits must be secured by federal deposit insurance or pledged securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank.

At June 30, 2009, the carrying amount of the House of Representatives' cash and certificates of deposits was \$11,682,936 and \$9,687,890, respectively. The bank balances were \$12,192,830 and \$9,687,890, respectively. All cash was covered by federal depository insurance or pledged securities held by the Federal Reserve Bank in the name of the House of Representatives.

3. CAPITAL ASSETS:

The accompanying statements reflect capital assets used by the Louisiana House of Representatives, and funded by the legislative appropriation, in daily operations. Those assets are recorded at cost. Capital assets with acquisition costs of \$5,000 or greater are capitalized and depreciated as follows:

	<u>Cost</u>	<u>Allowance for Depreciation</u>	<u>Net Value</u>
Balance, July 1, 2008	\$1,047,286	\$(887,922)	\$ 159,364
Acquisitions	84,809	--	84,809
Deletions	(77,649)	77,649	--
Depreciation	<u>—</u>	<u>(47,649)</u>	<u>(47,649)</u>
Balance, June 30, 2009	<u>\$1,054,446</u>	<u>\$(857,922)</u>	<u>\$ 196,524</u>

The depreciable assets are depreciated using the straight-line method of allocating costs over the following useful lives:

Computer equipment	5 years
Office furniture	10 years
Vehicles	5 years
Other machinery and equipment	6 years

The cost of normal maintenance and repairs that do not add value to the asset or materially extend asset lives are not capitalized.

HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

4. RETIREMENT SYSTEM:

Plan Description

Substantially all employees and members of the House of Representatives participate in the Louisiana State Employees' Retirement System (LASERS) or the Teachers' Retirement System of Louisiana (TRS), both of which are cost sharing, multiple-employer defined benefit pension plans administered by a separate Board of Trustees. The plans provide retirement, disability and survivor benefits to participating, eligible employees. Benefits are established and amended by state statute and guaranteed by the State of Louisiana under provisions of the Louisiana Constitution of 1974. LASERS and TRS issue publicly available financial reports that include financial statements and required supplementary information. The reports may be obtained by writing to Louisiana State Employees' Retirement System, P. O. Box 44213, Baton Rouge, Louisiana 70804-4213, or by calling (225) 922-0600, or by writing to Teachers' Retirement System of Louisiana, P. O. Box 94123, Baton Rouge, Louisiana 70804-9123, or by calling (225) 925-6446.

Funding Policy

Plan members of the House are required by state statute to contribute 7½% or 8% (depending on their date of hire) of their annual covered salary to LASERS or 5.0%, 8.0% or 9.1% (depending on the plan) of their annual covered salary to TRS. The House of Representatives (as their employer) is required to contribute at an actuarially determined rate. The current employer rate is 18.5% and 15.5% of annual covered payroll for LASERS and TRS, respectively. The contribution requirements of plan members and the employer are established and amended by state law. As required by state law, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The employer contribution is funded by the State of Louisiana through the annual legislative appropriation. The House of Representatives' employer contributions to LASERS and TRS for the years ending June 30, 2009, 2008 and 2007, which were equal to the required contributions for each year, were as follows

<u>Period Ending</u>	<u>LASERS</u>	<u>TRS</u>	<u>Total</u>
June 30, 2009	\$2,030,861	\$15,325	\$ 2,046,186
June 30, 2008	2,322,872	15,374	2,338,246
June 30, 2007	2,130,856	16,509	2,147,365

HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

5. POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS:

Substantially, all House employees become eligible for postemployment health care and life insurance benefits if they reach normal retirement age while working for the House. The House of Representatives, State of Louisiana offers its employees the opportunity to participate in one of two medical coverage plans. One offering is from the State Office of Group Benefits (OGB) which also offers a life insurance plan, and the other is with the LSU System Health Plan. Statement No. 45 of the Governmental Accounting Standards Board (GASB) promulgates the accounting and financial reporting requirement by employers that offer other postemployment benefits (OPEB) besides pensions. Both of the medical coverage plans and the life insurance plan available are subject to the provisions of this Statement. Information about each of these two plans is presented below.

PLAN DESCRIPTIONS:

LSU System Health Plan:

The House is one of a limited number of state agencies that may participate in the LSU System Health Plan. The state agency participation is not material and, as such, the plan is identified as a single-employer defined benefit healthcare plan that is not administered as a trust or equivalent arrangement. The Health Plan offers eligible employees, retirees, and their beneficiaries the opportunity to participate in comprehensive health and preventive care coverage that gives members a unique, consumer-driven health-care approach to pay routine health expenses and provides coverage for major healthcare expenses. Within the Health Plan members have a choice of selecting Option 1 or Option 2. Option 1 is more costly but features both lower yearly deductibles and out-of-network coinsurance requirements.

The LSU System Health Plan selects claim and pharmaceutical administrators to administer its program. Both claim and pharmacy administrators are selected through a formal Request for Proposals process followed by negotiations between the System and qualified vendors.

The Health Plan originally began as a pilot program within the State Office of Group Benefits (OGB), the office that provides health benefits to state employees. The Health Plan does not issue a publicly available financial report, but it is included in the LSU System's audited Financial Report. The Financial Report may be obtained from the LSU System's website at <http://www.lsusystem.lsu.edu/>.

HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

5. POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS: (Continued)

PLAN DESCRIPTIONS: (Continued)

State OGB Plan:

The House of Representatives, State of Louisiana's employees may participate in the State of Louisiana's Other Postemployment Benefit Plan (OPEB Plan), an agent multiple-employer defined benefit OPEB Plan that provides medical and life insurance to eligible active employees, retirees and their beneficiaries. The Office of Group Benefits administers the plan. LRS 42:801-883 assigns the authority to establish and amend benefit provisions of the plan. The Office of Group Benefits does not issue a publicly available financial report of the OPEB Plan; however, it is included in the State of Louisiana Comprehensive Annual Financial Report (CAFR). You may obtain a copy of the CAFR on the Office of Statewide Reporting and Accounting Policy's website at www.doa.la.gov/osrap

FUNDING POLICIES:

LSU System Health Plan:

While actuarially determined, the plan rates must be approved by OGB under LRS 42:851. B. Plan rates are in effect for one year and members have the opportunity to switch providers during the open enrollment period which usually occurs in April.

The plan is financed on a pay as you go basis. The pay-as-you-go expense is the net expected cost of providing retiree benefits. This expense includes all expected claims and related expenses and is offset by retiree contributions.

Depending upon the Option selected, during the year ended June 30, 2009, employee premiums for a single member receiving benefits range from \$67 to \$77 per month for retiree-only coverage with Medicare or from \$115 to \$138 per month for retiree-only coverage without Medicare. The premiums for the year ended June 30, 2009 for a retiree and spouse range from \$117 to \$268 per month for those with Medicare or from \$296 to \$444 per month for those without Medicare.

The House of Representatives, State of Louisiana contributed anywhere from \$201 to \$232 per month for retiree-only coverage with Medicare or from \$809 to \$873 per month for retiree-only coverage without Medicare during the year ended June 30, 2009. Also, the House of Representatives's contributions ranged from \$351 to \$803 per month for retiree and spouse with Medicare or \$1,336 to \$1,341 for retiree and spouse without Medicare.

HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

5. POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS: (Continued)

FUNDING POLICIES: (Continued)

State OGB Plan:

The contribution requirements of plan members and the House of Representatives, State of Louisiana are established and may be amended by LRS 42:801-883. Employees do not contribute to their postemployment benefits cost until they become retirees and begin receiving those benefits. The retirees contribute to the cost of retiree healthcare based on a service schedule. Contribution amounts vary depending on what healthcare provider is selected from the plan and if the member has Medicare coverage. The Office of Group Benefits offers three standard plans for both active and retired employees: the Preferred Provider Organization (PPO) Plan, the Exclusive Provider Organization (EPO) plan and the Health Maintenance Organization (HMO) plan. Retired employees who have Medicare Part A and Part B coverage also have access to five OGB Medicare Advantage plans which includes three HMO plans and two private fee-for-service (PFFS) plans. Depending upon the plan selected, during fiscal year 2009, employee premiums for a single member receiving benefits range from \$79 to \$95 per month for retiree-only coverage with Medicare or from \$130 to \$176 per month for retiree-only coverage without Medicare. The premiums for the year ended June 30, 2009 for a retiree and spouse range from \$142 to \$171 per month for those with Medicare or from \$423 to \$512 per month for those without Medicare.

The plan is currently financed on a pay as you go basis, with the House of Representatives contributing anywhere from \$236 to \$246 per month for retiree-only coverage with Medicare or from \$838 to \$873 per month for retiree-only coverage without Medicare during fiscal year 2009. Also, the House of Representatives, State of Louisiana contributions range from \$425 to \$442 per month for retiree and spouse with Medicare or \$1,288 to \$1,341 for retiree and spouse without Medicare during the year ended June 30, 2009.

OGB also provides eligible retirees Basic Term Life, Basic Plus Supplemental Term Life, Dependent Term Life and Employee Accidental Death and Dismemberment coverage, which is underwritten by The Prudential Insurance Company of America. The total premium is approximately \$1 per thousand dollars of coverage of which the employer pays one half of the premium. Maximum coverage is capped at \$50,000 with a reduction formula of 25% at age 65 and 50% at age 70, with accidental death & dismemberment coverage ceasing at age 70 for retirees.

HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

5. POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS: (Continued)

ANNUAL OPEB COST:

The House of Representatives, State of Louisiana's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45. The ARC represents a level of funding that, if paid on an ongoing basis, would cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years. A level percentage of payroll amortization method, open period, was used. The total ARC for the fiscal year beginning July 1, 2008 was \$2,438,249.

The following table presents the House of Representatives, State of Louisiana's OPEB obligation for the year ended June 30, 2009. The table shows the components of each plan's annual OPEB cost for the year ended June 30, 2009, the amount actually contributed to the plan, and changes in the plan's net OPEB obligation to the retiree health plan:

	Office of Group <u>Benefits Plan</u>	LSU System <u>Health Plan</u>	<u>Total</u>
Annual required contribution	\$ 1,398,900	\$ 1,039,349	\$ 2,438,249
Interest on net OPEB obligation	58,160	42,043	100,203
ARC adjustment	<u>(55,560)</u>	<u>(32,403)</u>	<u>(87,963)</u>
Annual OPEB Cost	1,401,500	1,048,989	2,450,489
Contributions made	<u>(371,382)</u>	<u>(279,361)</u>	<u>(650,743)</u>
Increase in Net OPEB Obligation	1,030,118	769,628	1,799,746
Beginning Net OPEB Obligation	<u>1,454,008</u>	<u>840,852</u>	<u>2,294,860</u>
Ending Net OPEB Obligation	<u>\$ 2,484,126</u>	<u>\$ 1,610,480</u>	<u>\$ 4,094,606</u>

The House's annual OPEB cost contributed to the plans using the pay-as-you-go method and the net OPEB obligation for the fiscal year ended June 30, 2009, and the preceding fiscal year was as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
<u>OGB</u>			
June 30, 2009	\$ 1,401,500	26.50%	\$ 2,484,126
June 30, 2008	1,791,100	18.82%	1,454,008
<u>LSU</u>			
June 30, 2009	\$ 1,048,989	26.63%	\$ 1,610,480
June 30, 2008	978,000	14.02%	840,852

HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

5. POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS: (Continued)

FUNDED STATUS AND FUNDING PROGRESS:

During the year ended June 30, 2009, the House of Representatives, State of Louisiana made no contributions to the OGB postemployment benefits plan trust. During the year ended June 30, 2008, the OGB Plan established a trust, but it was not funded at all, has no assets, and hence has a funded ratio of zero. Since the plan was not established or funded, the House of Representatives, State of Louisiana's entire actuarial accrued liability of \$19,301,600 for the OGB Plan was unfunded. The LSU System Health Plan does not use a trust fund to administer the financing of the plan and the payment of benefits.

The funded status of the plan, as determined by an actuary as of July 1, 2008, was as follows:

	Office of <u>Group Benefits</u>	LSU System <u>Health Plan</u>
Actuarial accrued liability (AAL)	\$ 19,301,600	\$ 8,137,000
Actuarial value of plan assets	--	--
Unfunded actuarial accrued liability (UAAL)	<u>\$ 19,301,600</u>	<u>\$ 8,137,000</u>
Funded ratio (actuarial value of plan assets/AAL)	0%	0%
Covered payroll (annual payroll of active employees covered by the plans)	\$ 2,566,761	\$ 11,542,030
UAAL as a percentage of covered payroll	751.98%	70.50%

ACTUARIAL METHODS AND ASSUMPTIONS:

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities consistent with the long-term perspective of the calculations.

HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

5. POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS: (Continued)

ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

A summary of the actuarial assumptions is presented below:

	LSU System <u>Health Plan</u>	<u>State OGB Plan</u>
Actuarial valuation date	July 1, 2008	July 1, 2008
Actuarial cost method	Projected Unit Credit	Projected Unit Credit
Amortization method	Level percentage of payroll	Level percentage of payroll
Amortization period	30 years	30 years
Asset valuation method	none	none
Actuarial assumptions:		
Investment rate of return	5% annual rate	4% annual rate
Projected salary increases	n/a	5% per annum
Healthcare inflation rate	n/a	9.0 – 10.1% initial 5.0% ultimate

6. LEASE AGREEMENTS:

The House of Representatives has operating leases for computer and office equipment on a month-to-month, as needed, basis.

The lease agreements have nonappropriation exculpatory clauses that allow for lease cancellation if the Louisiana Legislature does not make an appropriation for their continuation during any future fiscal period. Rental and lease expenditures totaled \$201,880 for the year ended June 30, 2009.

7. TRANSFERS:

Amounts received from other governmental units for the year ended June 30, 2009 consist of the following:

	<u>Office Operations</u>	<u>Capital Outlay</u>	<u>Personnel Services</u>	<u>Total</u>
Legislative Budgetary				
Control Council	\$ 378,830	\$ 68,511	\$ --	\$ 447,341
Other agencies	--	--	<u>95,452</u>	<u>95,452</u>
Total	<u>\$ 378,830</u>	<u>\$ 68,511</u>	<u>\$ 95,452</u>	<u>\$ 542,793</u>

The amount due from other legislative agencies totaled \$235,043 at year-end.

HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

8. OTHER COSTS:

The State of Louisiana, through other appropriations, provides office space, utilities and janitorial services for the office facilities, all of which are not included in the accompanying financial statements.

9. LITIGATION, CLAIMS AND SIMILAR CONTINGENCIES:

Losses arising from litigation, claims and similar contingencies are considered state liabilities and are paid by special appropriations made by the Louisiana Legislature. Any applicable litigation, claims and similar contingencies are not recognized in the accompanying financial statements.

At June 30, 2009, the House of Representatives, State of Louisiana was involved in various lawsuits relating to its function as the House of Representatives, State of Louisiana. In the opinion of legal counsel, resolution of the litigation would not result in a substantial liability to the House of Representatives, State of Louisiana and, accordingly, is not recorded in the accompanying financial statements.

10. RECONCILIATION:

The Statement of Net Assets and Statement of Activities present the House of Representatives' fund balance/net assets from a fund perspective and an entity-wide perspective, using the current financial resources focus for the fund balance and the economic resources measurement focus for net assets. The amounts are reconciled as follows:

Fund balance, June 30, 2009	\$ 20,867,584
Capital assets	196,524
Compensated absences	(1,463,094)
Other post employment benefits payable	<u>(4,094,606)</u>
Net assets, June 30, 2009	<u>\$ 15,506,408</u>

11. FUND EQUITY:

Designations of fund balance represent tentative management plans that are subject to change. Encumbrances outstanding at year-end represent the estimated amount the House intends to use for capital asset acquisitions.

12. RISK MANAGEMENT:

The House of Representatives limits its exposure to risk of loss through the Office of Risk Management, a statewide insurance program. Through the payment of premiums to the program, the House of Representatives transfers the risk of loss from theft, torts, damage to and destruction of assets, workers' compensation, errors and omissions, and natural disasters.

HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

13. APPROPRIATION RECEIVABLE:

The amount due from the State treasury and appropriation revenues collected are summarized as follows:

	Total Appropriations <u>Authorized</u>	Funds as of <u>June 30, 2009</u>	Amount Due From State Treasury as of <u>June 30, 2009</u>
Act 69 of 2008 Regular Session	\$ 28,380,235	\$ 28,380,235	\$ -

REQUIRED SUPPLEMENTARY INFORMATION

HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA
REQUIRED SUPPLEMENTARY INFORMATION
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (LEGAL BASIS) AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2009

	<u>Budgeted Amounts</u>		Actual Amounts Budgetary Basis	Budget to GAAP Differences Over (Under)	Actual Amounts GAAP Basis
	<u>Original</u>	<u>Final</u>			
REVENUES:					
State appropriations	\$ 28,380,235	\$ 28,380,235	\$ 28,380,235	\$ -	\$ 28,380,235
Interest	-	-	193,548	-	193,548
Other	-	-	183,555	-	183,555
Reappropriated fund balance (1)	<u>19,000,752</u>	<u>19,000,752</u>	<u>19,000,752</u>	<u>(19,000,752) (1)</u>	<u>-</u>
Total revenues	<u>47,380,987</u>	<u>47,380,987</u>	<u>47,758,090</u>	<u>(19,000,752)</u>	<u>28,757,338</u>
EXPENDITURES AND ENCUMBRANCES:					
Personnel services	21,927,035	21,927,035	23,353,081	1,881,526 (2)	25,234,607
Travel	507,000	507,000	647,585	-	647,585
Supplies	323,000	323,000	267,968	-	267,968
Telephone, utilities and building	295,000	295,000	391,624	-	391,624
Dues and subscriptions	68,000	68,000	3,150	-	3,150
Printing	180,000	180,000	161,080	-	161,080
Office expense and maintenance	2,550,000	2,550,000	1,965,372	-	1,965,372
Other fees and services	51,200	51,200	23,236	-	23,236
Capital outlay	2,479,000	2,479,000	15,798,665	(15,734,809)	63,856
Depreciation	-	-	-	47,649 (3)	47,649
Total expenditures/expenses	<u>28,380,235</u>	<u>28,380,235</u>	<u>42,611,761</u>	<u>(13,805,634)</u>	<u>28,806,127</u>
Excess (deficiency) of revenues over expenditures	19,000,752	19,000,752	5,146,329	(5,195,118)	(48,789)
OTHER FINANCING SOURCES (USES):					
Interagency transfers in	-	-	542,793	-	542,793
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>542,793</u>	<u>-</u>	<u>542,793</u>
Net change in fund balance	19,000,752	19,000,752	5,689,122	(5,195,118)	494,004
Fund balances - beginning	8,281,656	8,281,656	16,542,107	(1,529,703) (4)	15,012,404
Less reappropriated fund balance	<u>(19,000,752)</u>	<u>(19,000,752)</u>	<u>(19,000,752)</u>	<u>19,000,752 (1)</u>	<u>-</u>
Fund balances - ending	<u>\$ 8,281,656</u>	<u>\$ 8,281,656</u>	<u>\$ 3,230,477</u>	<u>\$ 12,275,931</u>	<u>\$ 15,506,408</u>

Explanation of differences:

- (1) Budgets include reappropriated fund balances carried over from prior years to cover expenditures of the current year. This amount is not revenue of the current period but is presented as revenue only for budgetary purposes. Beginning budgetary fund balances have been reduced by the carryover to reflect the budgetary ending fund balance projected.
- (2) Compensated absences and salaries are budgeted on a modified accrual basis. Under generally accepted accounting principles these costs are recognized when the benefit is earned.
- (3) Capital assets are recognized for budget purposes when purchased. Under generally accepted accounting principles, such capital assets are recognized as long-lived assets and depreciation is recognized over the life of the assets, as well as any loss on disposal.
- (4) The amount reported as "fund balance" on the budgetary basis of accounting derives from the basis of accounting used in preparing the House's budget. This amount differs from the fund balance reported in the statement of revenues, expenditures and changes in the fund balance because of the cumulative effect of transactions such as those described above.

HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS FOR
OTHER POSTEMPLOYMENT BENEFIT PLANS
FOR THE YEAR ENDED JUNE 30, 2009

	Actuarial Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
Office of Group Benefits	7/1/2008	\$ -	\$ 19,301,600	\$ 19,301,600	0%	\$ 2,566,761	751.98%
LSU System Health Plan	7/1/2008	\$ -	\$ 137,000	\$ 137,000	0%	\$ 1,542,030	70.50%

OTHER SUPPLEMENTARY INFORMATION

HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF LEGISLATORS' PER DIEM AND OTHER COMPENSATION
FOR THE YEAR ENDED JUNE 30, 2009

Representative	Total	Regular Session		Special Session		Travel and Interim Session		Salary and Expense Allowance
		Days	Amount	Days	Amount	Days	Amount	
Abramson, Neil C	\$ 32,654	60	\$ 8,700	-	\$ -	8	\$ 1,154	\$ 22,800
Anders, John F.	33,381	60	8,700	-	-	13	1,881	22,800
Armes, III, James Kimrell	32,805	60	8,700	-	-	9	1,305	22,800
Arnold, Jeffrey	34,672	60	8,700	-	-	22	3,172	22,800
Aubert, Elton M.	34,966	60	8,700	-	-	24	3,466	22,800
Badon, Bobby Gene	33,671	60	8,700	-	-	15	2,171	22,800
Badon, Jr., Austin	34,521	60	8,700	-	-	21	3,021	22,800
Baldone, Damon J.	35,107	60	8,700	-	-	25	3,607	22,800
Barnas, Taylor F.	33,230	60	8,700	-	-	12	1,730	22,800
Barrow, Regina A	35,679	60	8,700	-	-	29	4,179	22,800
Billiot, Robert E.	34,686	60	8,700	-	-	22	3,186	22,800
Brossett, Jared	9,651	45	6,525	-	-	-	-	3,126
Burford, Richard T.	34,233	60	8,700	-	-	19	2,733	22,800
Burns, Henry Lee	32,805	60	8,700	-	-	9	1,305	22,800
Burns, Timothy "Tim" G.	32,080	60	8,700	-	-	4	580	22,800
Burrell, Roy Allen	33,675	60	8,700	-	-	15	2,175	22,800
Carmody, Jr., Thomas G.	33,093	60	8,700	-	-	11	1,593	22,800
Carter, Stephen F.	33,524	60	8,700	-	-	14	2,024	22,800
Champagne, Simone Becnel	36,702	60	8,700	-	-	36	5,202	22,800
Chandler, Billy R.	32,078	60	8,700	-	-	4	578	22,800
Chaney, Charles R.	33,524	60	8,700	-	-	14	2,024	22,800
Connick, John Patrick	35,268	60	8,700	-	-	26	3,768	22,800
Cortez, Patrick Page	35,846	60	8,700	-	-	30	4,346	22,800
Cromer, George Gregory	33,673	60	8,700	-	-	15	2,173	22,800
Danahay, Michael	33,087	60	8,700	-	-	11	1,587	22,800
Dixon, Herbert	34,684	60	8,700	-	-	22	3,184	22,800
Doerge, Jean M.	36,128	60	8,700	-	-	32	4,628	22,800
Dove, Sr., Gordon "Gordie" E.	32,660	60	8,700	-	-	8	1,160	22,800
Downs, Hollis H.	34,823	60	8,700	-	-	23	3,323	22,800
Edwards, John Bel	33,812	60	8,700	-	-	16	2,312	22,800
Ellington, Noble E.	41,175	60	8,700	-	-	67	9,675	22,800
Ernst, Gregory L.	17,589	60	8,700	-	-	-	-	8,889
Fannin, James "Jim" R.	68,762	60	8,700	-	-	64	9,262	50,800
Foil, Franklin J.	34,106	60	8,700	-	-	18	2,606	22,800

(Continued)

HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF LEGISLATORS' PER DIEM AND OTHER COMPENSATION
FOR THE YEAR ENDED JUNE 30, 2009

<u>Representative</u>	<u>Total</u>	<u>Regular Session</u>		<u>Special Session</u>		<u>Interim Session</u>		<u>Salary and Expense Allowance</u>
		<u>Days</u>	<u>Amount</u>	<u>Days</u>	<u>Amount</u>	<u>Days</u>	<u>Amount</u>	
Franklin, A.B.	34,690	60	8,700	-	-	22	3,190	22,800
Gallot, Jr., Richard J.	35,248	60	8,700	-	-	26	3,748	22,800
Geymann, Brett Frank	35,697	60	8,700	-	-	29	4,197	22,800
Gisclair, Jerry J.	34,400	60	8,700	-	-	20	2,900	22,800
Greene, Hunter	35,695	60	8,700	-	-	29	4,195	22,800
Guillory, Elbert L.	25,282	19	2,755	-	-	18	2,608	19,919
Guillory, Mickey J.	33,661	60	8,700	-	-	15	2,161	22,800
Gunn, John E	35,983	60	8,700	-	-	31	4,483	22,800
Hardy, Matthew Rickey	34,386	60	8,700	-	-	20	2,886	22,800
Harrison, Joseph Arthur	40,031	60	8,700	-	-	59	8,531	22,800
Hazel, Lowell Christopher	35,987	60	8,700	-	-	31	4,487	22,800
Henderson, Reed S.	33,240	60	8,700	-	-	12	1,740	22,800
Henry, Jr., John C.	33,238	60	8,700	-	-	12	1,738	22,800
Hill, Dorothy Sue	34,831	60	8,700	-	-	23	3,331	22,800
Hines, Walker	34,978	60	8,700	-	-	24	3,478	22,800
Hoffmann, Frank A.	33,675	60	8,700	-	-	15	2,175	22,800
Honey, Avon	34,102	60	8,700	-	-	18	2,602	22,800
Howard, Frank A.	32,803	60	8,700	-	-	9	1,303	22,800
Hutter, Nita R.	35,695	60	8,700	-	-	29	4,195	22,800
Jackson, Michael L.	31,790	60	8,700	-	-	2	290	22,800
Jackson, III, Girod	34,674	60	8,700	-	-	22	3,174	22,800
Johnson, Robert Allen	32,368	60	8,700	-	-	6	868	22,800
Jones, Rosalind D.	35,101	60	8,700	-	-	25	3,601	22,800
Jones, Sam	34,537	60	8,700	-	-	21	3,037	22,800
Katz, Kay Kellogg	36,128	60	8,700	-	-	32	4,628	22,800
Kennard, Donald R.	-	-	-	-	-	-	-	-
Kleckley, Charles "Chuck" E.	35,848	60	8,700	-	-	30	4,348	22,800
Labruzzo, John	35,701	60	8,700	-	-	29	4,201	22,800
Lafonta, Juan A.	31,790	60	8,700	-	-	2	290	22,800
Lambert, Eddie J.	36,281	60	8,700	-	-	33	4,781	22,800
Landry, Nancy Ruth	23,132	60	8,700	-	-	3	435	13,997
Lebas, Harvey Bernard	38,146	60	8,700	-	-	46	6,646	22,800
Leger, III, Walter	36,571	60	8,700	-	-	35	5,071	22,800
Ligi, Jr., Anthony V.	37,288	60	8,700	-	-	40	5,788	22,800
Little, Samuel Perry	34,102	60	8,700	-	-	18	2,602	22,800
Lopinto, III, Joseph P.	33,226	60	8,700	-	-	12	1,726	22,800

(Continued)

HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF LEGISLATORS' PER DIEM AND OTHER COMPENSATION
FOR THE YEAR ENDED JUNE 30, 2009

<u>Representative</u>	<u>Total</u>	<u>Regular Session</u>		<u>Special Session</u>		<u>Interim Session</u>		<u>Salary and Expense Allowance</u>
		<u>Days</u>	<u>Amount</u>	<u>Days</u>	<u>Amount</u>	<u>Days</u>	<u>Amount</u>	
Lorusso, Nicholas J.	15,208	-	-	-	-	9	1,297	13,911
McVea, Thomas H.	37,731	60	8,700	-	-	43	6,231	22,800
Mills, Jr., Fred Henry	33,802	60	8,700	-	-	16	2,302	22,800
Monica, Nickie J.	33,238	60	8,700	-	-	12	1,738	22,800
Montoucet, Jack	34,680	60	8,700	-	-	22	3,180	22,800
Morrell, Jean-Paul	12,244	-	-	-	-	13	1,873	10,371
Morris, Jim	37,586	60	8,700	-	-	42	6,086	22,800
Norton, Barbara McCray	33,955	60	8,700	-	-	17	2,455	22,800
Nowlin, Rickey L.	34,535	60	8,700	-	-	21	3,035	22,800
Pearson, Kevin J.	37,433	60	8,700	-	-	41	5,933	22,800
Perry, Jonathan Wayne	32,370	60	8,700	-	-	6	870	22,800
Peterson, Karen Carter	47,868	60	8,700	-	-	60	8,668	30,500
Ponti, Erich Edward	34,102	60	8,700	-	-	18	2,602	22,800
Pope, Rogers J.	33,383	60	8,700	-	-	13	1,883	22,800
Pugh, Stephen Edmund	33,377	60	8,700	-	-	13	1,877	22,800
Richard, Jerome P.	32,803	60	8,700	-	-	9	1,303	22,800
Richardson, Clifton R.	33,663	60	8,700	-	-	15	2,163	22,800
Richmond, Cedric L.	34,545	60	8,700	-	-	21	3,045	22,800
Ritchie, Harold L.	32,660	60	8,700	-	-	8	1,160	22,800
Robideaux, Joel C.	33,232	60	8,700	-	-	12	1,732	22,800
Roy, Jr., Christopher J.	32,948	60	8,700	-	-	10	1,448	22,800
Schroder, Sr., John M.	37,572	60	8,700	-	-	42	6,072	22,800
Simon, Scott Michael	33,949	60	8,700	-	-	17	2,449	22,800
Smiley, Jr., M.J. "Mert"	38,432	60	8,700	-	-	48	6,932	22,800
Smith, Jane H.	33,667	60	8,700	-	-	15	2,167	22,800
Smith, Patricia Haynes	40,025	60	8,700	-	-	59	8,525	22,800
Smith, Jr., Gary L.	37,723	60	8,700	-	-	43	6,223	22,800
St. Germain, Karen G.	37,558	60	8,700	-	-	42	6,058	22,800
Stiaes, Charmaine M.	35,830	60	8,700	-	-	30	4,330	22,800
Talbot, Michael Kirk	34,098	60	8,700	-	-	18	2,598	22,800
Templet, Ricky J.	32,225	60	8,700	-	-	5	725	22,800
Thibaut, Jr., Joseph Henry	23,213	60	8,700	-	-	4	580	13,933
Trahan, Donald "Don" M.	7,559	-	-	-	-	13	1,859	5,700
Tucker, James W.	57,098	60	8,700	-	-	72	10,398	38,000
Waddell, Wayne	32,656	60	8,700	-	-	8	1,156	22,800

(Continued)

HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF LEGISLATORS' PER DIEM AND OTHER COMPENSATION
FOR THE YEAR ENDED JUNE 30, 2009

<u>Representative</u>	<u>Total</u>	<u>Regular Session</u>		<u>Special Session</u>		<u>Interim Session</u>		<u>Salary and Expense Allowance</u>
		<u>Days</u>	<u>Amount</u>	<u>Days</u>	<u>Amount</u>	<u>Days</u>	<u>Amount</u>	
White, Jr., Mack "Bodi" A.	41,437	60	8,700	-	-	69	9,937	22,800
Williams, Patrick C.	35,981	60	8,700	-	-	31	4,481	22,800
Willmott, Thomas Phillip	32,656	60	8,700	-	-	8	1,156	22,800
Wooton, Ernest D.	35,687	60	8,700	-	-	29	4,187	22,800
	<u>\$ 3,677,384</u>		<u>\$ 905,380</u>		<u>\$ -</u>		<u>\$ 351,258</u>	<u>\$ 2,420,746</u>

MICHAEL J. O'ROURKE, C.P.A.
WILLIAM G. STAMM, C.P.A.
CLIFFORD J. GIFFIN, JR., C.P.A.
DAVID A. BURGARD, C.P.A.
LINDSAY J. CALUB, C.P.A., L.L.C.
GUY L. DUPLANTIER, C.P.A.
MICHELLE H. CUNNINGHAM, C.P.A.
DENNIS W. DILLON, C.P.A.

ANN H. HEBERT, C.P.A.
GRADY C. LLOYD, III, C.P.A.
HENRY L. SILVIA, C.P.A.



DUPLANTIER, HRAPMANN,
HOGAN & MAHER, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

A.J. DUPLANTIER JR., C.P.A.
(1919-1985)
FELIX J. HRAPMANN, JR., C.P.A.
(1919-1990)
WILLIAM R. HOGAN, JR., C.P.A.
(1920-1996)
JAMES MAHER, JR., C.P.A.
(1921-1995)

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LA C.P.A.'S

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

November 20, 2009

Honorable Jim Tucker
Speaker of the House of Representatives
State of Louisiana
Baton Rouge, Louisiana

We have audited the accompanying financial statements of the House of Representatives, State of Louisiana, as of and for the year ended June 30, 2009, and have issued our report thereon dated November 20, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the House of Representatives, State of Louisiana's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the House of Representatives, State of Louisiana's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the House of Representatives, State of Louisiana's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the House of Representatives, State of Louisiana's ability to

initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the House of Representatives, State of Louisiana's financial statements that is more than inconsequential will not be prevented or detected by the House of Representatives, State of Louisiana's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the House of Representatives, State of Louisiana's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the House of Representatives, State of Louisiana's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended for the information of the House of Representatives' management, the Legislative Budgetary Control Council and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Duplantier, Hrapmann, Hogan & Maher, LLP

HOUSE OF REPRESENTATIVES
STATE OF LOUISIANA
SUMMARY SCHEDULE OF FINDINGS
FOR THE YEAR ENDED JUNE 30, 2009

SUMMARY OF AUDITOR'S RESULTS:

1. The opinion issued on the financial statements of the House of Representatives, State of Louisiana for the year ended June 30, 2009 was unqualified.
2. Internal Control
 - Material weaknesses: None Noted
 - Significant deficiencies: None Noted
3. Compliance and Other Matters
 - Noncompliance material to financial statements: None noted.

FINDINGS REQUIRED TO BE REPORTED UNDER GENERALLY ACCEPTED
GOVERNMENTAL AUDITING STANDARDS:

None

SUMMARY OF PRIOR YEAR FINDINGS:

None